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ABSTRACT

A summary of recommendations for improving the fiscal data portion of the Center for Education Statistics' Common Core of Data includes a discussion of the issues surrounding each recommendation. The following actions are recommended: (1) revenues and expenditures should include a breakdown of function by funds, and further detail should be included under revenue sources and functions; (2) all states should adhere to the definitions and classifications in the guide called "Handbook 2R2"; (3) universe counts of students in traditional and nontraditional programs should continue to be disaggregated; and (4) the routine uses of the Common Core of Data should be prominently published for persons responsible for completion and use of the forms. More discussion is recommended in regard to the elements of current expenditures, the definitions of average daily attendance, and the appropriateness of the current per-pupil expenditure formula with the goal of producing a comparable definition of per-pupil expenditure to be used for state-by-state comparisons. In addition, staffing studies of average teacher salary, average administrator salary, and compositions of the benefits package state by state need to be completed prior to making additional recommendations about fiscal elements related to staff. The appendices contain a list of Common Core of Data coordinators, the form presently used by states to report revenues and expenditures, and a revenue matrix and an expenditure matrix. (MLF)

COUNCIL OF CHIEF STATE SCHOOL OFFICERS
State Education Assessment Center

Education Data Improvement Project

U.S. DEPARTMENT OF EDUCATION
Center for Statistics

November, 1987

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RECOMMENDATIONS FOR IMPROVING THE NATIONAL EDUCATION FISCAL DATABASE

EA 021 269

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RECOMMENDATIONS FOR IMPROVING THE NATIONAL EDUCATION FISCAL DATABASE

November 1987

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Center for Education Statistics
U.S. Department of Education

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INTRODUCTION

This document is a summary of recommendations resulting from the Council of Chief State School Officers' Education Data Improvement Project. The Project, funded by the U. S. Department of Education's Center for Education Statistics, is a joint effort of the states and the federal government to improve the quality and timeliness of data collected, analyzed, and reported by the Center. Initiated by the Council as the first effort of its State Education Assessment Center, the Project coincided with the Department of Education's extensive redesign of the national elementary/secondary education statistical data system. Improvement of the Center's Common Core of Data, collected annually from state education agencies, is the Project's primary goal.

The Center for Education Statistics and the states jointly share responsibility for a statistical system in education that is inadequate for today's needs. This project is one effort wherein they are working together to make the basic system efficient and effective.

The Project

The goals of the Project are to describe the data elements currently collected by states which are contained in the Common Core of Data and those that might be added to make the Common Core of Data adequate and appropriate for reporting on the condition of the nation's schools, and to recommend to states and the Center for Education Statistics ways of making the data more comprehensive, comparable, and timely. During the first Project year, the focus was on the school and school district

universe files. The universe files contain specific information about each school and school district in the country. During the second year, the project investigated state-aggregate fiscal data reported in Part VI of the current Common Core of Data. The state fiscal information contains details about revenues and expenditures for public schooling.

Methodology

The Education Data Improvement Project's data collection had two purposes: (1) to identify specific data elements collected by each state, and (2) to isolate discrepancies in ways different states define and measure various elements. Multiple iterations provided several points for validation and refinement of the responses by the states so that clear, concise recommendations could be made to the individual states for improving the national statistical data base.

The data collection process was multifaceted in that data were collected from state accounting manuals, responses by Common Core of Data coordinators, and literature on school finance. Data were supplemented by individual and group interviews in areas needing further explication and by task forces and study groups in more complex areas. Over the several iterations, true state and national profiles emerged. Where discrepancies were found across states, meetings were convened to arrive at consensus on specific data elements, definitions or measurement procedures. Where problems are found with a single or a few states, negotiations will establish either implementation timetables or crosswalks between the state(s) and the Center for Education Statistics. Where states have better, more efficient definitions and procedures than currently used by the Center for Education Statistics, recommendations will be made to change the national system.

History

The first year of the Project was described in a series of reports under the general title "Improving Universe Data on Schools and School Districts." The "Technical Report: Conceptual Framework" was the first in the series; "Development of a Shuttle for Verifying Data Elements Collected by State Departments of Education and Reported to the U. S. Department of Education's Center for Education Statistics" was the second; and "A Compendium: State Profiles of School and School District Universe Data" was the third. Several white papers complete the series, including:

* Summary: State Data Collection Practices on Universe Data Elements
* Data Elements on the School and School District Universe Files to Permit Sampling for National, Regional, and State Studies
* School and Student Classification for Universe Data Files
* Variations in Definitions and Procedures for Student Counts: Enrollment, Fall Enrollment, Membership, and Average Daily Membership
* Collecting National Statistics on Dropouts
* Federal Program Information on School and School District Universe Files.

A document summarizing the first year's recommendations, titled "Summary: Recommendations for Improving the National Education Statistical Database," was released in September 1986.

Project Year Two

Since the second year of the Project was concerned with the state fiscal data, a task force of fiscal data specialists was formed to assist with the issues. With the guidance of the Fiscal Data Task Force, the Project staff constructed a data collection instrument "Shuttle for Verifying Fiscal Data Elements." State report forms, accounting manuals, and yearly reports were used to precode each state's information before mailing. After this precoding was complete, each state's shuttle was sent to the Common Core of Data coordinators (Appendix A) for verification of the precoded information and completion of other data.

The information returned by the states in their shuttles forms the basis for recommendations that were reviewed, edited, and finalized with the assistance of the Fiscal Data Task Force.

This Report

This document presents the recommendations for improving the fiscal data portion of the Common Core of Data. In the body of the paper each recommendation includes a discussion of the issues surrounding it. At the end of each recommendation there is a summary statement.

These recommendations are largely the result of input from the Fiscal Data Task Force. Because of the enormous amount of work completed by this group, the Education Data Improvement Project would like to thank them individually.

FISCAL DATA TASK FORCE

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RECOMMENDATION I

REVENUE AND EXPENDITURE MATRICES

The current Part VI of the Common Core of Data (Appendix B) reports revenue totals for Local, State, Intermediate, and Federal sources and expenditure totals for Instruction, Support Services and Non-Instruction functions. Based on a review of these current procedures, it is felt that the data do not provide adequate information to answer important fiscal questions such as reliance on various revenue sources or how they are used, nor do they indicate state education spending priorities. The Task Force believes that the best way to answer these and other questions is to expand the data collection to provide not only enough information for the Center's use, but

adequate and comparable data for use by school administrators, school boards, Congress and State legislative bodies, and the general public. To accomplish this goal, the Education Data Improvement Project recommends that fiscal data be collected in two matrices, one which includes revenue data from the four previously mentioned major sources across funds, and one which includes expenditure functions by object (when necessary) by fund. The definitions recommended for use in these matrices are those found in Financial Accounting for Local and State School Systems, commonly known as Handbook $2R^2$.

Fund Accounting And Reporting

The modified-accrual method of accounting is regarded by all major accounting and finance organizations as the superior method for accounting for economic resources. Transactions are kept in separate funds mainly to restrict the use of specific resources to only those functions required by law or by those that provided the resources. Fund accounting not only provides the mechanism to control the use of resources, but also enables a state and its officials to more readily demonstrate compliance with imposed restrictions.[1]

Fund accounting for governmental agencies differs from corporate accounting in one major way. Corporations are essentially a single entity with major account groups rather than funds, because there are no "earmarked" dollars in the same sense as governmental programs. Governments, however, are made up of many single entities which require separate funds for each entity. This is why new construction costs are kept under a capital projects fund and receipts from the sale of textbooks may be kept under an enterprise fund.[2] The Governmental Accounting Standards Board's Generally Accepted Accounting Principles and Legal Compliance section 1200.103 notes:

> An important aspect of GAAP (Generally Accepted Accounting Principles) as applied to governments is the recognition of the variety of legal and contractual considerations typical of the government environment. These considerations underlie and are reflected in the fund structure, bases of accounting, and other principles and methods set forth here, and are a major factor distinguishing governmental from commercial accounting. Governmental accounting systems designed in conformity with these principles can readily satisfy most management control and accountability information needs with respect to both GAAP and legal compliance reporting.

The primary reason for reporting information by fund is to provide as much detail as possible using data currently collected by most states. Fund accounting is, and has been, the standard for governmental budgeting for some time. Over 90 percent of all states require fund based, modified-accrual accounting by the Local Education Agencies. The remaining 10 percent use a cash-basis accounting method. The difference between cash-basis and modified-accrual accounting is:

> Cash-basis accounting recognizes transactions only when cash is received or disbursed and cannot provide information that matches resources used to resources provided;
>
> Modified-accrual accounting recognizes transactions on both the revenue and expenditure side within the fiscal period when they occur, thus enabling quicker determination of financial position and an analysis of resources used versus resources provided, among others.

While funds are used mainly for accounting purposes, those outside the accounting field may also wish to track financial data or trends based on funds. For programs such as school lunches, it is beneficial to know how much money was received and spent for planning and budgeting purposes. In some states, food service program dollars are either included in the enterprise fund, separated into their own fund, or included elsewhere. Asking states to break out monies for food services by fund provides administrators and policy-makers with those dollar amounts without having to worry about other expenditures that could be included. This level of detail could not be provided without a fund breakout.

Revenue Matrix

For the revenue matrix, the major headings should be the funds and revenue sources listed in Handbook 2R[2]. In addition, the Task Force recommended that a fund called "Food Services" be included to permit a more precise breakout of revenues and expenditures for food services.

The Task Force identified subcategories under some revenue sources which they felt should be collected in the matrix to meet the needs of Chief State School Officers and the Center for Education Statistics. The recommended revenue matrix is included in Appendix C.

During Committee on Education and Information Systems and Center for Education Statistics review, suggestions were made to further expand the matrix to include beginning Fund Balances and breakout Interfund Transfers from the "Other" category under Local Revenue. Inclusion of these elements would provide data users with more detailed information regarding the fiscal conditions of all local school systems within States. However, the Task Force felt that this would change the overall purpose of the matrix from a reporting form to a financial balance sheet which was not the charge of the project, therefore the suggestions were not included.

Expenditure Matrix

For expenditures, the Education Data Improvement Project recommends that the same functions now in Part VI of the Common Core of Data be included in the expenditure matrix but in much greater detail. Two new categories are suggested which account for direct program expenditures made by the state on behalf of the Local Education Agencies (textbooks, transportation, employee benefits and other) and direct cost programs for which separate accounting is desired (Adult Education and Community/Junior College). The Task Force produced a matrix with functions and objects they felt were essential, collapsing as many categories within a source as

possible, based upon the perceived needs of the Chief State School Officers and the Center for Education Statistics (Appendix D).

Committee on Education and Information Systems and Center for Education Statistics (CEIS) reviewers recommended the addition of objects under the functions "Operations & Maintenance," "Transportation," "Other," and "Debt Service." These suggestions were made after the Fiscal Data Task Force had agreed upon the items to be included in the matrix. After consulting with Fiscal Data Task Force members who were also CEIS members, the Project decided to adopt their suggestions.

Worksheets

The Education Data Improvement Project reviewed the methods used for collecting information on Chapter I expenditures, net food services and average daily attendance used on the current Part VI of the Common Core of Data. Since the information concerning Chapter I expenditures and net food services cannot be derived from the proposed matrices, it is recommended that the current worksheet format be utilized for collecting these data.

Other Expenditure Information

During its deliberations, the Task Force considered whether data need to be collected for all objects and subobjects under each function by fund. It was decided that while some object and subobjects are important to break out in order to meet the special needs of some data users, those data elements do not need to be collected on a yearly basis from all states. The Education Data Improvement Project therefore recommends that special studies be undertaken periodically by the Center for Education Statistics to collect data on topics of interest. The Task Force suggested that the following subobjects, among others, merit special studies:

Insurance (other than employee benefits)
General Supplies
Energy
Books and Periodicals
Dues and Fees
Judgments Against Local Education Agencies
State Education Agency Administrative Costs.

Implementation of Expanded Data Collection

The Education Data Improvement Project has developed and is recommending revenue and expenditure matrices requiring the collection of extensive fiscal data from states. While most states collect sufficiently detailed data to allow the completion of the matrices as recommended, others are not collecting as much information at the present. Still others are not presently able to completely report fiscal data according to definitions and classifications in Handbook $2R^2$. For these reasons, the Education Data Improvement Project recommends that implementation of these fiscal data recommendations be delayed to allow states the time to prepare for the provision of more extensive fiscal data. There are several advantages to delaying implementation. Additional time would allow the Center for Education Statistics to consult with present and future data users to determine which data elements would be required to most closely fit the variety of uses desired. The Center for Education Statistics would also have time to conduct a comprehensive field test to resolve problems of implementation. State departments of education, however, should be informed as soon as possible, that more extensive fiscal data to be reported by Fund should be expected in the future.

SUMMARY OF RECOMMENDATION I:

Revenues and Expenditures related to elementary/secondary education should be reported in greater detail in the new state fiscal report for the Common Core of Data. More specifically, all fiscal data should include a breakdown of function by funds, and further detail should be included under revenue sources and functions.

RECOMMENDATION II

HANDBOOK

The states and Local Education Agencies are currently operating school accounting financial systems using a combination of Financial Accounting for Local and State School Systems: Standard Receipt and Expenditure Accounts (1957), Financial Accounting: Classifications and Standard Terminology for State and Local School Systems (1973), Financial Accounting for Local and State School Systems (1980), and state-mandated regulations for direction and definition of elements reported to the Center for Education Statistics on the fiscal portion (Part VI) of the Common Core of Data. This variety in basic accounting classification systems has contributed to comparability problems.

As the Education Data Improvement Project began its research into the fiscal portion of the Common Core of Data, one of the first activities was to compare and contrast the most commonly used systems, the 1973 (known as Handbook 2-revised or Handbook 2R) and 1980 (known as Handbook 2-revised-revised or Handbook $2R^2$) editions of the Handbook series. This research is detailed in "A Comparison of Handbooks 2R and $2R^2$: Implications for Data Comparability" by James Wittebols.

Work with the Fiscal Data Task Force and staff research revealed the need to examine state financial practices against a standard. Handbook $2R^2$ was chosen as this standard because it has the endorsement of the Municipal Finance Officers Association, the American Institute of Certified Public Accountants, the Governmental Accounting Standards Board, the Association of School Business Officers and the Center for Education Statistics. Thus, the "Shuttle for Verifying Fiscal Data" was structured around Handbook $2R^2$. All states were asked to verify and detail the elements of their financial systems that were comparable to elements within Handbook $2R^2$.

As Shuttle results began to return, several facts became obvious:

1) No state uses the principles of any Handbook entirely;

2) It is difficult to judge which Handbook principles are used predominantly within each state;

3) Most states have sufficient detail to reconfigure or crosswalk data to meet reporting requirements of Handbook $2R^2$.

After considering this shuttle information and the detail already available for most states, the Education Data Improvement Project recommends that the Center for Education Statistics require the fiscal report section (Part VI) of the Common Core of Data to adhere to definitions and classifications in Handbook $2R^2$. The Center for Education Statistics should offer technical and financial assistance to states when necessary as modifications are made in state data bases and data collection procedures to adopt Handbook $2R^2$.

As a result of the intense inspection of Handbook $2R^2$ some refinements appear to be advantageous, although Task Force members were unanimously opposed to another version of the Handbook. The Education Data Improvement Project with the assistance of the Fiscal Data Task Force will continue to study this issue and prepare suggested refinements during the third year of this project.

SUMMARY OF RECOMMENDATION II:

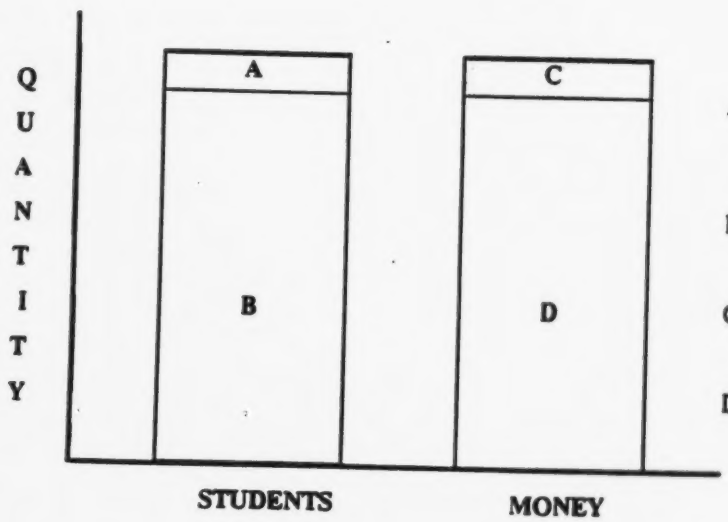
Since most states collect sufficiently detailed fiscal information to report data according to Handbook $2R^2$, the Center for Education Statistics should require the fiscal report section (PART VI) of the Common Core of Data to adhere to definitions and classifications in Handbook $2R^2$. The Center for Education Statistics should offer technical and financial assistance to states when necessary as modifications are made in state data bases and data collection procedures to adopt Handbook $2R^2$. Refinements in Handbook $2R^2$ will be suggested by the Education Data Improvement Project for inclusion by the Center for Education Statistics in an updated edition.

RECOMMENDATION III

INTERNAL CONSISTENCY OF THE COMMON CORE OF DATA

During the first year of the Project, the focus was on the Universe data reported to the Center for Education Statistics. The development of clearer specifications for the elements of "school," "education agency," and "graduate" allows now for the counting of students within correction facilities, health care institutions, special education facilities, and other nontraditional schools. This expansion is logical and states are moving toward routinization of this count. A problem develops in consideration of an analogous expansion of the fiscal data. Although possible to count these students, it appears impossibly complex to track the money spent to educate them. How much money from a correction facility's budget should be counted for various fiscal data elements for Common Core of Data purposes? How can education finance specialists coordinate the voluminous number of agencies that provide some public education so that the money used to educate all students in the universe count is detailed in the fiscal section of Common Core of Data?

Following is a graphic illustration of the situation.



A = Students enrolled in nontraditional programs, i.e., correction schools.

B = Students enrolled in traditional PK-12 programs.

C = Money related to instruction of Universe A.

D = Money related to instruction of Universe B.

While it is currently possible to obtain an accurate count of students enrolled in nontraditional programs, the fiscal information relating to the instruction of these students does not currently exist within State Education Agencies and would be extraordinarily difficult to obtain. For this reason, the Education Data Improvement Project recommends that the Center for Education Statistics not attempt the collection of this information in Part VI of the Common Core of Data at this time. Recognizing the importance of determining the relationship of dollars to nontraditional schooling, however, it is recommended that the Center for Education Statistics conduct a feasibility study with the help of State Education Agencies and other state agencies for the purpose of developing a long term approach to collecting fiscal data related to the instruction of students in nontraditional programs.

For the present, because of the need for internal consistency within the Common Core of Data, the Education Data Improvement Project recommends that universe counts of students continue to be disaggregated to allow the relationship between dollars for traditional schooling and counts of traditional students to be determined.

SUMMARY OF RECOMMENDATION III:

For purposes of comparability, universe counts of students in traditional and nontraditional programs should continue to be disaggregated to allow the relationship between dollars for traditional schooling and counts of traditional students to be determined. In the future, it is hoped that fiscal data on nontraditional students can be collected.

RECOMMENDATION IV

PER PUPIL EXPENDITURE

For purposes of Chapter 1 allocations, the Common Core of Data is currently used to produce a "per pupil expenditure" figure. The figure is derived by dividing the total of "current expenditures" by the "average daily attendance." From the shuttle we know that the states vary on their definitions and calculations of average daily

attendance and their inclusion and exclusion of some elements in current expenditures. Much of this variation comes from the flexibility of definitions detailed within the Chapter 1 statute language.

These federal guidelines for allocation specify the elements to be included in current expenditures but do not present any definitions of the elements nor refer to the definitions of a particular handbook. Although the statute calls for the use of average daily attendance as the denominator for per pupil expenditure, it stipulates that states may use their own definition rather than a standard formula.

The data collected using the recommended revenue and expenditure matrices will allow states to continue to produce a per pupil expenditure figure using current procedures for Chapter 1, but the Education Data Improvement Project recommends that, for comparison purposes, more rigor be brought to the calculation of this term. More specifically, the Education Data Improvement Project recommends that the elements of current expenditures, the definitions of average daily attendance and the appropriateness of the current per pupil expenditure formula need more discussion by fiscal and student data specialists. The project is planning to work during the coming year on producing a recommendation for a clean, comparable, and meaningful definition of per pupil expenditure to be used for state by state comparisons.

SUMMARY OF RECOMMENDATION IV:

The elements of current expenditures, the definitions of average daily attendance and the appropriateness of the current per pupil expenditure formula need more discussion by fiscal and student data specialists. This work should continue with a goal of producing a clean, comparable, and meaningful definition of per pupil expenditure to be used for state by state comparisons.

RECOMMENDATION V

STAFF

The matrices being recommended for collection of fiscal data do not provide sufficient detail for the computation of average teacher salary or average

administrator salary. The composition of the benefits packages for each state must be detailed in order to do so. These are fiscal issues which cross into the area of staffing and personnel. Because of this crossover and the need for cooperation and coordination of effort as the Common Core of Data evolves, the Education Data Improvement Project recommends that staffing studies of average teacher salary, average administrator salary, and compositions of the benefits package state by state need to be completed prior to recommendations about fiscal elements related to staff. This recommendation will be addressed by the project during the next year.

SUMMARY OF RECOMMENDATION V:

Staffing studies of average teacher salary, average administrator salary, and compositions of the benefits package state by state need to be completed prior to making additional recommendations about fiscal elements related to staff.

RECOMMENDATION VI

USES FOR THE COMMON CORE OF DATA

The federal government has routine uses for the Common Core of Data information in addition to its own publications such as the Digest of Education Statistics and The Condition of Education. The two most visible uses are for allocation of federal funding for education and state by state comparisons on the wall chart of "State Education Statistics." It appears that information needed for Chapter 1 allocations was the designing force behind the current Part VI of the Common Core of Data. The minimal information needed is now requested each year. Although this is an important use, the same figures are used for comparison purposes in six unique indicators on the annual wall chart.

Because the Common Core of Data is used for multiple purposes the Education Data Improvement Project recommends that the routine uses of the Common Core of Data should be published for persons responsible for completion and use of the forms.

SUMMARY OF RECOMMENDATION VI:

The routine uses of the Common Core of Data should be prominently published for persons responsible for completion and use of the forms.

NOTES

[1] Preferred Accounting Practices for State Governments, Appendix C.

[2] An enterprise fund is an "account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or the general public on a continuing basis are financed or recovered primarily through user charges.... Some examples of enterprise funds might include funds for the food service program, the bookstore operation, the athletic stadium and the community swimming pools" (Financial Accounting for Local and State School Systems, p. 77).

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APPENDIX A.
Common Core of Data Coordinators

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APPENDIX B.
Common Core of Data Part VI

DEPARTMENT OF EDUCATION
WASHINGTON, D.C. 20202

CENTER FOR EDUCATION STATISTICS
COMMON CORE OF DATA

PART VI—REVENUES AND CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION FISCAL YEAR 1987

(STATE)

FORM APPROVED
O M B No
EXPIRATION DATE

DUE DATE

MARCH 15, 1988

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NO. *(Include area code, extension)*

INSTRUCTIONS

1. This report is authorized by law *(20 U.S.C. 1221e-1)*. While you are not required to complete Section I, you are required to complete Sections II, III, and IV under the Education Consolidation and Improvement Act of 1981, P.L. 97-35.
2. IMPORTANT NOTE: All of the account classifications used for this report are defined in the NCES publication, ***Financial Accounting for Local and State School Systems, June 1980.***
3. **Do not leave any cell blank.** Missing or not applicable data are to be identified in the response.
   - M Use an "M" when the data are missing, where a value is expected but no value was measured.
   - N Use an "N" for "Not Applicable", where a value is neither expected nor measured.
   - Ø Use a zero "(Ø)" only for those cases where a numerical value was measured and no quantity was found.

I. LOCAL EDUCATION AGENCY REVENUES, BY SOURCE

SUMMARY OF REVENUE SOURCES	TOTAL *(in whole dollars)*
A. 1000 REVENUES FROM LOCAL SOURCES	
B. 2000 REVENUES FROM INTERMEDIATE SOURCES	
C. 3000 REVENUES FROM STATE SOURCES	
D. 4000 REVENUES FROM FEDERAL SOURCES	
E. TOTAL REVENUES TO LOCAL EDUCATION AGENCIES FROM ALL SOURCES *(Sum of lines A. through D.)*	

II. CURRENT EXPENDITURES FOR FREE PUBLIC ELEMENTARY AND SECONDARY EDUCATION MADE BY LOCAL EDUCATION AGENCIES AND FOR AND ON BEHALF OF LOCAL EDUCATION AGENCIES BY OTHER AGENCIES, BY FUNCTION

A. CURRENT EXPENDITURES BY FUNCTION	BY LOCAL SCHOOL DISTRICTS *(in whole dollars)*	BY STATE AND OTHER AGENCIES *(in whole dollars)*	TOTAL *(in whole dollars)*
1. 1000 INSTRUCTION *(Include fixed charges)*			
2. 2000 SUPPORT SERVICES *(Include fixed charges)*			
3. 3000 NONINSTRUCTIONAL SERVICES *(Include fixed charges)*			
4. **TOTAL** CURRENT EXPENDITURES *(Sum of items 1-3)*			
B. EXCLUSIONS: CURRENT EXPENDITURES FROM THE REVENUE SOURCES LISTED BELOW			
1. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS AND PATRONS			
2. CHAPTER 1, EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 *(Public Law 97-35)*, i.e., BASIC GRANTS TO LEAS AND STATE AGENCY GRANTS FOR HANDICAPPED AND MIGRATORY CHILDREN			
3. **TOTAL** EXCLUSIONS *(Sum of lines 1 and 2)*			
C. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 97-35 *(Line A.4 minus B.3)*			

NOTE: Make sure that the fixed charges reported in Part V. Special Exhibit, are distributed to each of the functions listed in Section A. above, and also included in Item A.4, total current expenditures.

III. TOTAL NUMBER OF DAYS ATTENDED BY STUDENTS DURING REGULAR SCHOOL YEAR AND SUMMER SCHOOL

NOTE: Include your definition of school year and school day in the Quality of Data submission.

ITEM	DAYS OF ATTENDANCE
A. NUMBER OF DAYS IN REGULAR SCHOOL YEAR	
B. NUMBER OF DAYS IN FREE SUMMER SCHOOL	
C. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING REGULAR SCHOOL YEAR	
D. AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING FREE SUMMER SCHOOL	

IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON INSTRUCTIONAL SERVICES

The attached worksheet is provided to aid in the computation of the expenditures to be reported as non instructional services expenditures. For purposes of this report, do **not** include current expenditures for community services provided by the LEAs. Expenditures for non instructional services shall include only those made for food services, student body activities, and other enterprise activities. (Net expenditures only, i.e., gross expenditures less gross receipts.)

A. FOOD SERVICES. Two methods are approved for the computation of net food services expenditures. Use the method which best reflects net food services current expenditures for the LEAs in your State.

Method I. Total cash expenditures made from revenue receipts

	(in whole dollars)
1. FEDERAL SOURCES	
2. STATE SOURCES	
3. LOCAL SOURCES *(Not including gross receipts from the sale of lunches)*	
4. **NET** EXPENDITURES *(Sum of lines 1, 2, and 3)*	

Method II. Expenditures less revenue receipts

	(in whole dollars)
1. GROSS EXPENDITURES	
2. LUNCH SALES RECEIPTS	
3. **NET** EXPENDITURES *(Line 1 minus line 2)*	

B. ENTERPRISE ACTIVITIES. Report net expenditures from local tax sources only, i.e., gross expenditures less gross receipts.

ITEM	TOTAL *(in whole dollars)*
1. STUDENT BODY ACTIVITIES	
2. OTHER ENTERPRISE ACTIVITIES	
3. **TOTAL** NET EXPENDITURES FOR ENTERPRISE ACTIVITIES *(Sum of lines 1 and 2)*	

C. RECAPITULATION. Bring the amounts shown above to the categories listed below. Post the totals. (line C.3 below), on Section II. line A.3, Noninstructional services.

ITEM	By local agencies *(in whole dollars)*	By other agencies *(in whole dollars)*	TOTAL *(in whole dollars)*
1. NET FOOD SERVICE EXPENDITURES			
2. NET ENTERPRISE ACTIVITY EXPENDITURES			
3. **TOTAL** NONINSTRUCTIONAL SERVICES *(Sum of lines 1 and 2)*			

V. SPECIAL EXHIBIT — FIXED CHARGES

Report employee benefits separately from other fixed charges and indicate the amounts expended by local education agencies and those expended for/on behalf of local agencies by other agencies.

1. Employee benefits include expenditures made on behalf of employees including employer contributions to retirement systems, FICA, health and life insurance premiums, workman's compensation, sabbatical leave, etc.

2. Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgements against local agencies.

EXPENDITURES FOR FIXED CHARGES	LOCAL EDUCATION AGENCIES *(in whole dollars)*	FOR/ON BEHALF OF LEAS BY OTHER AGENCIES *(in whole dollars)*	TOTALS *(in whole dollars)*
A. EMPLOYEE BENEFITS			
B. OTHER FIXED CHARGES			
C. TOTAL FIXED CHARGES			
NOTE: Fixed charges should be included in Part II. A, Current Expenditures By Function.			

CERTIFICATION: I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE DATA REPORTED IN SECTIONS II – V ABOVE CONSTITUTE A TRUE AND FULL REPORT OF CURRENT EXPENDITURES AND AGGREGATE NUMBER OF DAYS OF STUDENT ATTENDANCE DURING THE REGULAR SCHOOL YEAR AND FOR FREE SUMMER SCHOOL FOR THE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS UNDER THIS JURISDICTION FOR PURPOSES OF PUBLIC LAW 97-35.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL

RETURN COMPLETED FORM TO:

U.S. Department of Education
Center for Education Statistics
555 New Jersey Avenue, NW
Washington, D.C. 20208-1401

If you have questions about this questionnaire, contact CES staff at (202) 357-6623. Refer to Common Core of Data survey, Part VI.

APPENDIX C.
Revenue Matrix

REVENUE MATRIX

	General	Special Revenue[1]	Capital Projects	Debt Service	Other Enterprise[1]	Internal Service	Food Services[2]	Trust & Agency	TOTAL
LOCAL (1000)									
Property Tax (1110)									
Non-Property Tax (1120-1190)									
Other Local Gov't Units (1200)									
Tuition from Individuals (1310)									
Transportation from Individuals (1410)									
Earnings on Investments (1500)									
Food Services (1600)									
Other Revenue (1320-1340,1420-1440, 1700,1800,1900)									
TOTAL LOCAL									
TOTAL INTERMEDIATE REVENUE (2000)									
TOTAL STATE REVENUE (3000)									
FEDERAL REVENUE (4000)									
Grants Direct from Federal (4100,4300)									
Grants Through State (4200,4500)									
Grants from Intermediate Sources (4700)									
Other Revenue (4800,4900)									
TOTAL FEDERAL									
TOTAL OTHER SOURCES (5000)									
GRAND TOTAL									
BEGINNING FUND BALANCES									

NOTES: [1] These Fund(s) do not include revenues from FOOD SERVICES.
[2] This Fund is presented only to account for FOOD SERVICE expenditures.

APPENDIX D.
Expenditure Matrix

EXPENDITURE MATRIX

	General	Special Revenue[1]	Capital Projects	Debt Service	Other Enterprise[1]	Internal Service	Food Services[2]	Trust & Agency	TOTAL
INSTRUCTION (1000)									
Salaries (100)									
Employee Benefits (200)									
Purchased Services (300-500)									
Supplies (600)									
Property (700)									
Other (800)									
TOTAL									
SUPPORT SERVICES (2000)									
Students (2100)									
Salaries (100)									
Employee Benefits (200)									
Purchased Services (300-500)									
Supplies (600)									
Property (700)									
Other (800)									
TOTAL									
Instructional Staff (2200)									
Salaries (100)									
Employee Benefits (200)									
Purchased Services (300-500)									
Supplies (600)									
Property (700)									
Other (800)									
TOTAL									

NOTE: [1] These Funds do not include FOOD SERVICE expenditures.
[2] This Fund is presented only to account for FOOD SERVICE expenditures.

	General	Special Revenue[1]	Capital Projects	Debt Service	Other Enterprise[1]	Internal Service	Food Services[2]	Trust & Agency	TOTAL
General Administration (2300)									
Salaries (100)									
Employee Benefits (200)									
Purchased Services (300-500)									
Supplies (600)									
Property (700)									
Other (800)									
TOTAL									
School Administration (2400)									
Salaries (100)									
Employee Benefits (200)									
Purchased Services (300-500)									
Supplies (600)									
Property (700)									
Other (800)									
TOTAL									
Operations & Maintenance (2600)									
Salaries (100)									
Employee Benefits (200)									
Purchased Services (300-500)									
Supplies (600)									
Property (700)									
Other (800)									
TOTAL									
Student Transportation (2700)									
Salaries (100)									
Employee Benefits (200)									
Purchased Services (300-500)									
Supplies (600)									
Property (700)									
Other (800)									
TOTAL									

	General	Special Revenue[1]	Capital Projects	Debt Service	Other Enterprise[1]	Internal Service	Food Services[2]	Trust & Agency	TOTAL
Other (2500,2800,2900)									
Salaries (100)									
Employee Benefits (200)									
Purchased Services (300-500)									
Supplies (600)									
Property (700)									
Other (800)									
								TOTAL	
NON-INSTRUCTIONAL (3000)									
Food Services (3100)									
Enterprise Operations (3200)									
Community Services (3300)									
OTHER									
Facilities & Const. (4000)									
Debt Service (5100)									
Interest (830)									
Redemption of Principal (910)									
								TOTAL	
DIRECT PROGRAM SUPPORT ON BEHALF OF LOCAL NOT CLASSIFIED ELSEWHERE									
Textbooks									
Transportation									
Employee Benefits									
Other (Please Specify)									
								TOTAL	

	General	Special Revenue[1]	Capital Projects	Debt Service	Other Enterprise[1]	Internal Service	Food Services[2]	Trust & Agency	TOTAL
DIRECT COST PROGRAMS									
Adult Education (600)									
Community/Junior College (700)									
								TOTAL	